

105TH CONGRESS
2D SESSION

H. R. 4106

To amend the Internal Revenue Code of 1986 to allow businesses a deduction for meals provided employees on premise, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 22, 1998

Mr. ABERCROMBIE introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow businesses a deduction for meals provided employees on premise, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Fairness to Employees
5 for Meals in the Workplace Act of 1998”.

6 **SEC. 2. ALLOWING BUSINESS DEDUCTION FOR FOOD AND**
7 **MEALS PROVIDED EMPLOYEES ON PREMISE.**

8 (a) LIMITATION ON DEDUCTION FOR MEALS AND
9 ENTERTAINMENT EXPENSES NOT TO APPLY TO FOOD
10 AND BEVERAGES FURNISHED ON PREMISE TO EMPLOY-

1 EES.—Subparagraph (A) of section 10274(n)(2) of the In-
2 ternal Revenue Code of 1986 is amended by inserting
3 “(1),” before “(2)”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to activities taking place after De-
6 cember 31, 1998.

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